COMBINED DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled PROCESS FOR LACTOSE CONVERSION TO POLYOLS, the specification of which

is attached hereto.

\boxtimes	is attached hereto.						
	was filed on	as United Star	tes Appli	cation No.	•		
	was filed on	as Internation	nal Appli	cation No	_·		
	and was amended on		_ (if appl	icable).			
	with amendments three	ough	(if ap	plicable).			
includin	I hereby state that I has the claims, as amend					-identifie	d specification,
in 35 U applicat occurre	I acknowledge the duffederal Regulations, S.C. § 120 which discion, I further acknowled between the filing dation-in-part application	§ 1.56. If this is loses and claims edge the duty to ate of the prior ar	a contini subject i disclose	lation-in-part a matter in addition material inform	pplication filed on to that disclation as define	d under the osed in the ed in 37 C	ne conditions specified ne prior copending C.F.R. § 1.56 which
country applicat one cou	I hereby claim foreign ion(s) for patent or invother than the United ion(s) for patent or invother than the United that of the application(s)	ventor's certificat States of Americ ventor's certificat ited States of An	e or of and and a listed be or any nerica file	ny PCT International PCT Internation PCT Internation and by me on the	tional applicate also identified nal application	ion(s) des l below an (s) design	signating at least one ny foreign nating at least
	Prior Foreign Appli	cation(s)				Priority Claime	
	(Number)	(Country)		(Day/Month/	Year Filed)	Yes	□ No
I hereby claim the benefit under Title 35, United States Code, § 119(e) of any United States provisional application(s) listed below:							
	Applicat	ion Number			Filing	g Date	

I hereby claim the benefit under Title 35, United States Code, § 120 of any United States application(s) or § 365(c) of any PCT International application(s) designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of Title 35, United States Code, § 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, § 1.56(a) which occurred between the filing date of the prior application and the national or PCT International filing date of this application:

(Application No.)	(Filing Date)	(Status: patented,
(Pending, abandoned)

The undersigned hereby authorizes the U.S. attorney or agent named herein to accept and follow instructions from ______ as to any action to be taken in the Patent and Trademark Office regarding this application without direct communication between the U.S. attorney or agent and the undersigned. In the event of a change in the persons from whom instructions may be taken, the U.S. attorney or agent named herein will be so notified by the undersigned.

I hereby appoint the practitioners listed below to prosecute this application, to file a corresponding international application, and to transact all business in the Patent and Trademark Office connected therewith:

Name	Reg. No.	Name	Reg. No.
BLYVEIS, Deborah B.	47,337	PETERSEN, David P.	28,106
CALDWELL, Lisa M.	41,653	POLLEY, Richard J.	28,107
GIRARD, Michael P.	38,467	RINEHART, Kyle B.	47,027
HAENDLER, Jeffrey B.	43,652	RUPERT, Wayne W.	34,420
HARDING, Tanya M.	42,630	RYBAK, Sheree L.	47,913
JAKUBEK, Joseph T.	34,190	SCOTTI, Robert F.	39,830
JONCUS, Stephen J.	44,809	SIEGEL, Susan Alpert	43,121
JONES, Michael D.	41,879	SLATER, Stacey C.	36,011
KLARQUIST, Kenneth S.	16,445	STEPHENS Jr., Donald L.	34,022
KLITZKE II, Ramon A.	30,188	STUART, John W.	24,540
LEIGH, James S.	20,434	VANDENBERG, John D.	31,312
MAURER, Gregory L.	43,781	WHINSTON, Arthur L.	19,155
NOONAN, William D.	30,878	WIGHT, Stephen A.	37,759
ORR, David E.	44,988	WINN, Garth A.	33,220
MAY, Stephen R.	29,255		

Address all telephone calls to Wayne W. Rupert at telephone number (503) 226-7391.

Address all correspondence to:

KLARQUIST SPARKMAN CAMPBELL LEIGH AND WHINSTON, LLP 121 SW Salmon Street, Suite 1600 Portland, OR 97204-2988

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under § 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full Name of Sole Inventor:

Douglas Charles Elliott

Dayler Charles Elliott

Inventor's Signature

Richland, Washington

Citizenship:

Residence:

United States of America

Post Office Address:

348 Adair Drive, Richland, Washington, 99352